

## Management Letter and State Reporting Requirements

Honorable Mayor and City Council  
City of Tampa, Florida

In planning and performing our audit of the general purpose financial statements of the City of Tampa, Florida (the City), for the year ended September 30, 2000, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on internal control.

During our audit, the following matters came to our attention that we believe merit your consideration.

### Information Systems

#### Strategic Information Plan

During our audit, we noted the City of Tampa, MIS department has proposed funding for developing a Strategic Information Plan (SIP). This plan would be developed to address such issues as:

- A statement of policy toward technology.
- The City's information systems organization's vision, directional statements and broad decision guidelines.
- Identification of strategic technologies and initiatives that will leverage the use of technology for the citizens of Tampa.
- Re-defining roles and responsibilities for MIS and other departments as the City moves towards a more technology dependent environment.

Though the City will not provide funding for this plan during the 2001 fiscal year, we recommend that the City reevaluate this decision during the budgetary planning process for fiscal year 2002. The City has already begun to address Internet strategies and providing E-Government transactions; thus, it is obvious that the City understands how technology-dependent future business processing will become. It is important that a comprehensive strategic information plan be developed. This plan can help provide a strong foundation for not only the MIS department, but also for the other departments supported by MIS.

**Prior Year's Recommendations**

The status of the prior year's recommendations are included at exhibit A.

**Required Disclosures**

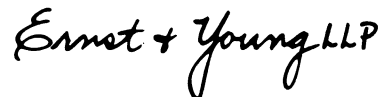
During the course of our audit of the City, nothing came to our attention that would cause us to believe that the City was in a state of financial emergency, as defined by Section 218.503(1), Florida Statutes.

The City of Tampa was created under the laws of Florida numbers 745 of the year 1855 and 3779 of the year 1887.

The CRA (blended component unit) was created in 1982 under part 3 of chapter 163 of the Florida statutes and the City of Tampa ordinance numbers 2119-H and 2871-H.

The Florida Aquarium, Inc. (discretely presented component unit) was created in 1986 as a Florida subchapter C non-profit corporation as defined in IRS regulations section 501C3. The Aquarium assets were purchased and a management agreement was enacted by the City in 1996 as authorized by the City of Tampa ordinance #'s 96-1653, 96-1880, 96-1902 and 96-1922.

This report is intended solely for the use of the Mayor, City Council, management and the Auditor General, State of Florida and is not intended to be and should not be used by anyone other than these specified parties.



November 22, 2000

## Exhibit A

### Status of Prior Year's Recommendation

<b>Recommendation</b>	<b>Status</b>
<b>Year 2000</b>	
<ul style="list-style-type: none"><li>Continue to monitor systems, operations, significant vendors, customers, and service providers to detect new Year 2000 risks.</li></ul>	Implemented and ongoing monitoring is taking place.
<ul style="list-style-type: none"><li>Develop contingency plans for mission-critical systems in case unforeseen problems arise relating to year 2000.</li></ul>	Implemented and ongoing monitoring is taking place.
<b>Uninterruptable Power Supply (UPS)</b>	
<ul style="list-style-type: none"><li>Installation of a UPS system</li></ul>	Considered and determined to not be cost-beneficial.
<b>Standardizing Platform Security Configurations</b>	
<ul style="list-style-type: none"><li>Develop security standards that may be applied regardless of the platform</li></ul>	Implemented.
<b>Protecting Information, Monitoring for Violations, and Managing Incidents</b>	
<ul style="list-style-type: none"><li>Establish procedures for ongoing review and monitoring of systems violation logs</li></ul>	Implemented.
<b>German American Club Lease</b>	
<ul style="list-style-type: none"><li>Capitalize the German American Club Lease</li></ul>	Implemented.
<b>Allowance for Doubtful Accounts</b>	
<ul style="list-style-type: none"><li>Develop a methodology for establishing allowances for potentially uncollectible accounts receivable.</li></ul>	Implemented.